

**2008 Tax on Accumulation Distribution of Trusts****5870A****Attach to beneficiary's tax return.**

Name(s) as shown on your return

SSN or ITIN

Name of trust

FEIN

Address of trust (including number and street, Apt., suite, PO Box, or PMB no.)

City

State

Zip Code

Beneficiary's date of birth

Month

Day

Year

Enter number of trusts from which you received accumulation distributions in this taxable year . . .

**Part I Tax on Accumulation Distribution under Internal Revenue Code Section 667.****Section A — Average Income and Determination of Computation Years**

1	Amount of current distribution that is considered distributed in earlier years from Schedule J (541), line 30, column (a)	1	00
2	Distributions of income accumulated before you were born or reached age 21	2	00
3	Subtract line 2 from line 1	3	00
4	Taxes imposed on the trust on amounts from line 3 from Schedule J (541), line 30, column (b)	4	00
5	Total. Add line 3 and line 4	5	00
6	Tax-exempt interest included on line 5 from Schedule J (541), line 30, column (c)	6	00
7	Taxable part of line 5. Subtract line 6 from line 5	7	00
8	Number of trust's earlier years in which amounts on line 7 are considered distributed	8	
9	Average annual amount considered distributed. Divide line 3 by line 8	9	00
10	Multiply line 9 by 25% (.25)	10	00
11	Number of trust's earlier taxable years to be taken into account. See instructions	11	
12	Average amount for recomputing tax. Divide line 7 by line 11. Enter here and in each column on line 15 below.	12	00
13	Enter your taxable income before this distribution for the five immediately preceding years:		

	2007	2006	2005	2004	2003
13					20032

**Section B — Tax Attributable to the Accumulation Distribution**

	(a) Year	(b) Year	(c) Year
14	Enter the amounts and the years from line 13, eliminating the highest and lowest taxable income years		
15	Enter amount from line 12 in each column		
16	Recomputed taxable income. Add line 14 and line 15		
17	Tax on amounts on line 16		
18	Tax before credits on line 14 income		
19	Additional tax before credits. Subtract line 18 from line 17		
20	Tax credit adjustment. Attach schedule		
21	See instructions		
22	Alternative minimum tax adjustments		
23	Combine line 21 and line 22		
24	Add column (a), column (b), and column (c) of line 23	24	00
25	Divide the amount on line 24 by 3	25	00
26	Multiply the amount on line 25 by the number of years on line 11	26	00
27	Enter the amount from line 4	27	00
28	Partial tax attributable to the accumulation distribution. Subtract line 27 from line 26. If zero or less, enter -0-. See instructions	28	00

**Part II Tax on Distributions of previously untaxed trust income under Revenue and Taxation Code Section 17745 (b) and (d):**

- If the income was accumulated over a period of five years or more, complete Section A.
- If the income was accumulated over a period of less than 5 years, complete Section B.

**Section A —** See instructions.

1	Income accumulated over five years or more.	1		00
2	Divide line 1 by 6. Enter here and on Schedule CA (540 or 540NR), line 21f, column C	2		00

	(a) 2007	(b) 2006	(c) 2005	(d) 2004	(e) 2003	
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Add line 13, column (a) through column (e) for all years that you entered "Yes" on line 3. Enter here and on Form 540, line 23; Long Form 540NR, line 26; or Form 541, line 21b. See instructions				14	00

**Section B —** See instructions.

1	Income accumulated less than 5 years	1		00
2	Averaging factor:			
a	Enter the number of years the trust accumulated the amount on line 1	2a		
b	Distribution year	2b	1	
3	Add line 2a and line 2b.	3		
4	Divide line 1 by line 3. Enter here and on Schedule CA (540 or 540NR), line 21f, column C	4		00

	(a) 2007	(b) 2006	(c) 2005	(d) 2004		
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16	Add line 15, column (a) through column (d) for all years that you entered "Yes" on line 5. Enter here and on Form 540, line 23; Long Form 540NR, line 26; or Form 541, line 21b. See instructions				16	00